

DEPARTMENT OF AGING

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July 2, 2009

Ms. Jo Johnson, Director
Fresno-Madera Area Agency on Aging
3845 North Clark Street, Suite 103
Fresno, California 93726

Dear Ms. Johnson,

FINAL NOTICE OF AUDIT DETERMINATION, PSA 14, TITLE III/VII, III-E, CBSP, HICAP, and OVRI PROGRAMS, FISCAL PERIOD JULY 1, 2002 through JUNE 30, 2006

Enclosed is the California Department of Aging (CDA) Final Notice of Audit Determination (NAD) for the Area 14 Agency on Aging (Agency). This review covered TITLE III/VII, Community Based Service Program (CBSP), Health Insurance Counseling and Advocacy Program (HICAP), and Ombudsman Volunteer Recruitment Initiative (OVRI) programs for the above period.

The Final NAD presents our audit conclusions pertaining to the Agency's financial closeout reports (reported program expenditures), accounting records, internal controls, and compliance with grant requirements for the above referenced programs.

Based on our review, we identified \$2,383 in unearned revenue. Refer to Schedule A-1 for further detail regarding the unearned grant revenue.

This Final NAD represents our resolution of the Agency's contracts for the period of July 1, 2002 through June 30, 2006. The results of CDA's review, the tests performed, and the procedures to resolve findings were discussed at an exit conference via telephone on June 23, 2009. We are issuing this final NAD in accordance with the Agency's authorization, as indicated in a June 25, 2009, email, to issue the NAD without first issuing a draft report. This authorization was granted as a result of the Agency's agreement with the conclusion of the NAD.

If you have any questions regarding the Final Notice of Audit Determination Draft, please contact me at (916) 419- 7522.

Sincerely,

A handwritten signature in cursive script that reads "Beverly D. Englund".
Beverly D. Englund
Audit Branch Manager

Enclosures
See cc's next page

Ms. Jo Johnson, Director

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July 2, 2009

cc: Don Braeger, Coach, AAA-Based Team B, CDA
Lynn Daucher, Director, CDA

FRESNO-MADERA AREA AGENCY ON AGING

FY 2002/03 through FY 2005/06

PSA # 14

Schedule A-1

Summary of Questioned Costs

Title III/IV and III-E, CBSP, HICAP, Title V, abd OVRI

FY 2005/06

**Amount
Questioned**

Unearned Grant Revenue "HICAP"

2,383

Total

2,383

TOTAL (due back to State)

2,383

**CALIFORNIA DEPARTMENT OF AGING
NOTICE OF AUDIT DETERMINATION**

ORGANIZATION: FRESNO-MADERA AREA AGENCY ON AGING

FOR THE PERIOD: JULY 1, 2002 THROUGH JUNE 30,2006

| | | |
|-----------------------------|------------------------------|--|
| CONTRACT/GRANT NOS.: | MS-0203 - 14 | SITE: 14 |
| | MS-0304 - 14 | PROGRAMS: CBSP, |
| | MS-0405 - 14 MS-0506 - 14 | Title III/VII, Title III E, Title V, HICAP, and OVRI |

The California Department of Aging (CDA) Audit Branch has completed its review of the Fresno-Madera Area Agency on Aging (Agency), Community Based Service Program (CBSP), for the contract periods noted above. The purpose of our review was to determine if the Agency:

- The financial reports submitted to the California department of Aging (CDA) fairly present the financial operations of the program;
- Maintained adequate internal and administrative controls and procedures to ensure that expenses reported to the Community Based Service Program were accurate and allowable; and
- Maintained adequate controls and procedures to ensure compliance with applicable laws, regulations and contract requirements.

REPORT ON THE FINAL ACCOUNTING RECONCILIATIONS

We reviewed the Agency's single audit reports issued by Moore Grider & Company, Certified Public Accountants, and Price Paige & Company, Accountancy Corporation, for the fiscal periods cited above, and compared them to Agency's FARs submitted to CDA. We also compared the FARs to the Agency's accounting records.

Based on our review, we identified \$2,383 in unearned revenue. Refer to Schedule A-1 for further detail regarding the unearned grant revenue.

REPORT ON INTERNAL CONTROL

The CPA's reports, for the above fiscal periods, did not include any reportable conditions or material internal control weaknesses related to the CBSP.

Report on Compliance with Grant Requirements

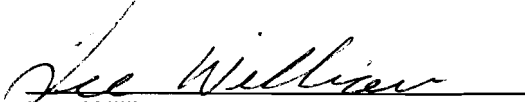
The CPA's reports, for the above fiscal periods, did not report any instances of non-compliance with laws, regulations, and contract requirements related to the CBSP.

**CALIFORNIA DEPARTMENT OF AGING
NOTICE OF AUDIT DETERMINATION**

ORGANIZATION: FRESNO-MADERA AREA AGENCY ON AGING

FOR THE PERIOD: JULY 1, 2002 THROUGH JUNE 30,2006

This Final NAD represents our resolution of the Agency's contracts for the period of July 1, 2002 through June 30, 2006. The results of CDA's review, the tests performed, and the procedures to resolve findings were discussed at an exit conference via telephone on June 23, 2009. We are issuing this final NAD in accordance with the Agency's authorization, as indicated in a June 25, 2009, email, to issue the NAD without first issuing a draft report. This authorization was granted as a result of the Agency's agreement with the conclusion of the NAD.


Lee Williams
Auditor